

**EXHIBIT 23**

## PUERTO RICO ELECTRIC POWER AUTHORITY

## Cash in bank and time deposit accounts

Name	Account Number	Description	Notes	Date 10/18/19
Banco Popular		Revenue Deposit Account	ZBA to	-
Banco Popular		Revenue Deposit Account (Credit Cards)	ZBA to	-
Banco Popular		Concentration Account	Active Concentration Account	79,732,002.21
Banco Popular		Disbursement Account	Per Diem & Small Local Vendors	658,115.99
Banco Popular		Revenue Deposit Account (Corp. Clients)	ZBA to	-
Banco Popular		Revenue Deposit Account (Gov't Clients)	ZBA to	-
Banco Popular		Concentration Account	Old Concentration Account	162,119.41
Banco Popular		Revenue Deposit Account	ZBA to	-
Banco Popular		Project Guavate (related to mitigation work performed in Guavate; construction of underground lines)	Old FEMA Reimbursement Account	2,490,266.00
Oriental		Concentration Account	Active Concentration Account	91,196,204.05
Oriental		Revenue Deposit Account	ZBA to	-
Oriental		Revenue Deposit Account - Lockbox	ZBA to	-
Banco Santander		Revenue Deposit Account	Revenue Deposit Account and used for certain payments	232,029.27
Scotiabank		Revenue Deposit Account	Manual Transfer to Popular or Citi	814,827.02
Firstbank		Revenue Deposit Account	Manual Transfer to Popular or Citi	4,987,435.69
GDB		PREPA Deposit Account at GDB	No longer used	-
GDB		PREPA Deposit Account at GDB	No longer used	-
Citibank		Disbursement Fuel Oil & Power Purchase	No longer used	-
Citibank		Concentration Account	Active Concentration Account	97,929,202.25
Citibank		Revenue Deposit Account	ZBA to	-
Citibank		CWL Segregated Account	CWL Segregated Account	-

Total General Fund and CWL Segregated Accounts \$ 278,202,201.89

Banco Popular		Payroll Account	Disbursement account to pay PREPA payroll	219,315.69
Banco Popular		Payroll Account	Disbursement account to pay PREPA payroll	5,000.00

Total Working Funds \$ 224,315.69

Citibank		Disbursement	Debt Service Related	-
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Total Revenue Fund Account \$ -

Banco Popular		PR Irma	FEMA Irma	2,024,853.41
Banco Popular		PR Irma	FEMA Irma	-
Banco Popular		PR Maria	FEMA Maria	-

Total Emergency Fund Accounts \$ 2,024,853.41

TOTAL CASH AND CASH EQUIVALENT \$ 280,451,370.99

## General Fund Accounts By Depository Institution

Banco Popular de Puerto Rico				\$ 85,291,672.71
Citibank N.A.				97,929,202.25
Oriental Bank				91,196,204.05
First Bank				4,987,435.69
Banco Santander				232,029.27
Scotia Bank				814,827.02
Government Development Bank for Puerto Rico (GDB)				-

\$ 280,451,370.99

Name	Account Number	Description	Notes	10/18/19
Citibank		Remaining funds related 2013 Series Bond Issuance	Construction Fund Accounts	1,531,536.52
Banco Popular		Funds used for project to rehabilitate San Juan generating unit	Construction Fund Accounts	2,146,364.16
GDB		PREPA Deposit Account at GDB	Construction Fund Accounts	-
Citibank		Special federal assignments to fund sponsored projects by the Environmental Quality Board ("JCA" in Spanish)	Construction Fund Accounts	8,094,481.35
Banco Popular		Legacy accounts (consider for closure)	Construction Fund Accounts	0.01
Banco Popular		2016 A Bond - Used for specific projects identified at the time of bond issuance process	Construction Fund Accounts	257,182.17
Citibank		2016 D Bond - Used for specific projects identified at the time of bond issuance process	Construction Fund Accounts	-
Citibank		PREPA Insurance	Insurance proceeds account related specifically to Hurricane Maria substation repair	51,161,070.63

Total Construction Fund Accounts \$ 63,190,634.84

Citibank		Funds received from federal contributions or bond issuances used to finance the construction of infrastructure to provide electricity to rural areas in Puerto Rico	Investment Held By REA	-
Firstbank		Funds received from federal contributions or bond issuances used to finance the construction of infrastructure to provide electricity to rural areas in Puerto Rico	Investment Held By REA	1,148,401.81

Total Investment Held By REA \$ 1,148,401.81

Citibank		Funds used to cover the cost of unusual or extraordinary maintenance or repairs, including major items of equipment as stipulated in the Trust Agreement	Reserve Maintenance Fund	-
Firstbank		Funds used to cover the cost of unusual or extraordinary maintenance or repairs, including major items of equipment as stipulated in the Trust Agreement	Reserve Maintenance Fund	16,711,329.19

Total Reserve Maintenance Fund \$ 16,711,329.19

Banco Popular		Land Acquisition Project	Other Restricted Fund	1,971,534.73
Citibank		PREPA Trust Investment Clearing	PREPA Trust Investment Clearing	-

Total Other Restricted Fund \$ 1,971,534.73

Citibank		One-time transaction	Invested funds regarding EcoElectrica transaction	-
Firstbank		One-time transaction	Invested funds regarding EcoElectrica transaction	3,302,392.69

Total PREPA Client Fund \$ 3,302,392.69

US Bank		Sinking Fund Interest		13,471,458.89
US Bank		Sinking Fund Reserve		59,770.20
US Bank		Self Insurance		944.03
US Bank		Self Insurance Sub A		5.13
US Bank		Self Insurance		35,083.72
US Bank		Sinking Fund Reserve Sub A		129.84
US Bank		Sinking Fund Reserve Sub B		250.23
US Bank		Sinking Fund Reserve Sub C		5.03
US Bank		Sinking Fund Reserve Sub D		2,529,152.68
US Bank		Ser VV Escrow Dep		9.96
US Bank		CAP Series 2012A		9.32
US Bank		PREPA Rev Fund Ser 2013A		65,654.86
US Bank		CAP Series 2013A		152.50

Total Sinking and Self-Insurance Account Funds \$ 16,162,626.39

TOTAL CONSTRUCTION FUND AND OTHER \$ 102,486,919.65

confidential

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